

# The Gazette of India

## EXTRAORDINARY

### PART II—Section 3—Sub-section (i)

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#### MINISTRY OF FINANCE

#### (Department of Revenue)

#### NOTIFICATION

#### CENTRAL EXCISES

*New Delhi, the 14th June 1960*

**G.S.R. 691.**—In pursuance of rule 96-P of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 34/60, dated the 20th February, 1960, the Central Government hereby directs that, with effect from the 1st July, 1960, the rates on types of equipment specified in column 2 of the Table I below shall be as specified in column 3 thereof; and the rates on types of equipment specified in column 2 of the Table II below shall be as specified in columns 3, 4, 5 and 6 thereof, as the case may be, and the special provisions contained in Section E-V of Chapter V of the said rules shall extend to manufacturers of Vegetable Non-essential oils employing either one expeller (having a single chamber not exceeding 33 inches in length and inner diameter of not more than 7 inches) or ghanies/kohlus/pintos/chekkus/rotaries not exceeding 12 in number, or a combination of one expeller (having a single chamber not exceeding 27 inches in length and inner diameter of not more than 5 inches) and ghanies/kohlus/pintos/chekkus/rotaries not exceeding 2 in number:

Provided that—

(i) any manufacturer of vegetable non-essential oil applying for a licence on or after the 1st July, 1960 under rule 174 of the Central Excise Rules, 1944 in respect of any type of equipment referred to in any of the said Tables shall be required to pay 25 per cent more over the rates prescribed in column 3 of Table I or columns 3, 4, 5 and 6 of Table II, as the case may be, unless he satisfies the Collector of Central Excise—

(a) that the equipment for which the licence is applied for was not in any way owned on the 1st July, 1960 by any other manufacturer of vegetable non-essential oil; and

(b) that he had no proprietary interest in any other concern producing such oil on the said date;

(ii) where any equipment specified in Table I or Table II is employed in the production of coconut oil only, the rate of duty payable in respect of such equipment shall be 50 percent more than the rate prescribed for that type of equipment if it had produced any other kind of vegetable non-essential oil;

(iii) that the week for the purposes of this notification shall be reckoned as from 1st to 7th, 8th to 14th, 15th to 21st and 22nd to 28th of a calendar month; and

(iv) the duty for the remaining 2 or 3 days of the calendar month, except the month of February, as the case may be, shall be calculated at the rate of one-third of the weekly rate of duty and shall be payable by the manufacturer along with the duty payable by him for the fourth week, namely, from 22nd to 28th of a calendar month.

TABLE I

Serial No.	Type of equipment	Rate of duty per equipment per month
1	2	3
I	Units employing only ghanies or kohlus or pintos or chekkus or rotaries of Bengal type, that is to say, consisting of a wooden bowl in a cast iron mortar or a wholly wooden mortar, not exceeding two in number;	Rs. 20/-
II	Units employing only ghanies or kohlus or pintos or chekkus or rotaries of any type other than the said Bengal type, not exceeding two in number.	Rs. 40/-

TABLE II

Serial No.	Type of Equipment	Rate of duty per week per equipment working			
		Not more than 24 hours in a week	More than 24 hours but not more than 48 hours in a week	More than 48 hours but not more than 96 hours in a week	More than 96 hours in a week
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
I.	Units employing ghanies/kohlus/pintos/chechkus/rotaries of Bengal type, that is consisting of a wooden bowl in a cast iron mortar or a wholly wooden mortar, not exceeding 12 in number	5	8	16	25
II.	Units employing ghanies/kohlus/pintos/chechkus/rotaries of any type other than the said Bengal type, not exceeding 12 in number.				
III.	Units employing an expeller, having a single chamber with	10	16	32	50
	(a) the length of chamber not exceeding 12" and inner diameter not exceeding 3 inches	10	20	40	60

1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	(b) the length of chamber exceeding 12" but not exceeding 24" and inner diameter not exceeding 4 inches .	20	40	85	150
	(c) the length of chamber exceeding 24" but not exceeding 27" and inner diameter not exceeding 5 inches .	38	75	200	330
	(d) the length of chamber exceeding 27" but not exceeding 30" and inner diameter not exceeding 6 inches .	165	165	370	580
	(e) the length of chamber exceeding 30" but not exceeding 33" and inner diameter not exceeding 7 inches .	280	280	600	920

[No. 87/60]

B. N. BANERJI, Joint Secy.

